



W. Andrew Clayton, Jr.
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Mediator

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July 30, 2019

Honorable Michael G. Williamson, Chief Judge
United States Bankruptcy Court
Middle District of Florida
801 N. Florida Avenue
Courtroom 8A
Sam M. Gibbons United States Courthouse
Tampa, Florida 33602

In re Bruce Farlow, Case No. 8:18-bk-06677-MGW

Dear Judge Williamson:

Enclosed please find a proposed Final Judgment in an Adversary Proceeding. I have shared a draft of this judgment with Timothy Gensmer, who is counsel for the debtor, Bruce Farlow. Mr. Gensmer advises me that the form of judgment is acceptable, with the exception of the proposed prejudgment interest, to which his client objects. In that regard, our research indicates that prejudgment interest may be awarded in the discretion of the bankruptcy court. *Pellegrino v. Metro Unlimited, Inc. (In re Dakhllalah)*, 2010 Bankr. LEXIS 57 (Bankr. M.D. Fla. 2009), *citing*, *In re Industrial Supply Corp.*, 127 B.R. 62, 65 (M.D. Fla. 1991).

You will note that the I have left the proposed amount of prejudgment interest blank since its award is within your discretion. That said, I respectfully request that prejudgment interest be awarded at the rate set forth by F.S. 55.03(a1), as the court did in *Pellegrino, supra*. I have attached the historical judgment interest rates from the Florida Division of Accounting and Auditing for your ease of reference. I would also ask that it be imposed from when the cause of action accrued, as the court did in *Pellegrino*. In the instant case, the evidence shows that the cause of action accrued no later than when Mr. Farlow was terminated by Mr. Gentis on December 15, 2014 and he refused to reimburse the embezzled company funds.

If that termination date is selected, our calculations show that the following amounts of prejudgment interest would be due to GFB Partners LLP:

01015783-1

Icard, Merrill, Cullis, Timm, Furen & Ginsburg, P.A.
Offices in Sarasota, Manatee, Charlotte, and Lee Counties
Established 1953

Honorable Michael G. Williamson
Chief Judge, United States Bankruptcy Court
July 30, 2019
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Compensatory award: \$103,570.37

6,375.25 (4.75% interest from 12/15/2014 to 3/31/2016)
1,234.28 (4.78% interest from 4/1/16 to 6/30/16)
1,263.50 (4.84% interest from 7/1/16 to 9/30/16)
1,281.78 (4.91% interest from 10/1/16 to 12/31/17)
1,269.23 (4.97% interest from 1/1/17 to 3/31/17)
1,303.99 (5.05% interest from 4/1/17 to 6/31/17)
1,349.64 (5.17% interest from 7/1/17 to 9/31/17)
1,396.64 (5.35% interest from 10/1/17 to 12/31/17)
1,412.25 (5.53% interest from 1/1/18 to 3/30/18)
1,476.99 (5.72% interest from 4/1/18 to 6/30/18)
1,558.46 (5.97% interest from 7/1/18 to 9/31/18)
1,589.82 (6.09% interest from 10/1/18 to 12/31/18)
1,616.55 (6.33% interest from 1/1/19 to 3/30/19)
1,696.48 (6.57% interest from 4/1/19 to 6/30/19)
441.83 (6.77% interest from 7/1/19 to 7/23/19)

Total \$126,291.78

The following amounts would be due to Shalimar MHP, LLC:

Compensatory award: \$ 8,544.49

525.95 (4.75% interest from 12/15/2014 to 3/31/2016)
101.83 (4.78% interest from 4/1/16 to 6/30/16)
104.24 (4.84% interest from 7/1/16 to 9/30/16)
105.75 (4.91% interest from 10/1/16 to 12/31/17)
107.04 (4.97% interest from 1/1/17 to 3/31/17)
107.58 (5.05% interest from 4/1/17 to 6/31/17)
111.35 (5.17% interest from 7/1/17 to 9/31/17)
115.22 (5.35% interest from 10/1/17 to 12/31/17)
116.51 (5.53% interest from 1/1/18 to 3/30/18)
121.85 (5.72% interest from 4/1/18 to 6/30/18)
128.57 (5.97% interest from 7/1/18 to 9/31/18)
131.16 (6.09% interest from 10/1/18 to 12/31/18)
133.36 (6.33% interest from 1/1/19 to 3/30/19)
139.96 (6.57% interest from 4/1/19 to 6/30/19)
36.45 (6.77% interest from 7/1/19 to 7/23/19)

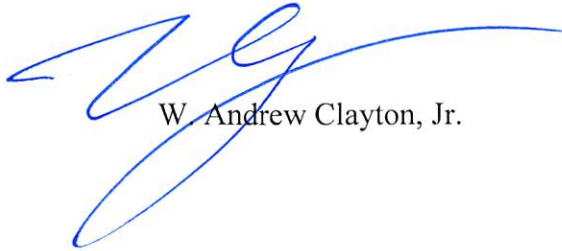
Total \$10,525.56

The foregoing calculations reflect prejudgment interest of \$22,721.41 for the GFB Partners, LLLP judgment and \$1,981.07 for the Shalimar MHP, LLC judgment.

Honorable Michael G. Williamson
Chief Judge, United States Bankruptcy Court
July 30, 2019
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Lastly, I have attached a Declaration of Costs and evidence of such in support of the costs awarded in the proposed judgment. If the proposed judgment and prejudgment interest meets with your approval, kindly enter same. Thank you for your attention to this matter.

Respectfully,

A handwritten signature in blue ink, appearing to read 'W. Andrew Clayton, Jr.', with a long horizontal flourish extending to the right.

W. Andrew Clayton, Jr.

Encls
cc: Timothy W. Gensmer, Esq.

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA**

In re:

Chapter 7 Bankruptcy

BRUCE FARLOW,

Case No: 8:18-bk-06677-MGW

Debtor.

_____/

**JOHN D. GENTIS, SHALIMAR MHP, LLC,
a Florida limited liability company, and GFB
PARTNERS, LLLP, a Florida limited liability
limited partnership,**

Plaintiffs,

v.

**Adversary Proceeding No.:
8:18-AP-00575-MGW**

BRUCE L. FARLOW,

Defendant.

_____/

FINAL JUDGMENT IN AN ADVERSARY PROCEEDING

The Court, having conducted a trial on the merits of this cause on July 23, 2019, and having stated its findings of fact and conclusions of law on the record in open court, enters Final Judgment in favor of Plaintiffs Shalimar MHP, LLC and GFB Partners, LLLP, finding that the claims they have each asserted against Debtor/Defendant Bruce Farlow are non-dischargeable in bankruptcy pursuant to Bankruptcy Code §523(a)(2)(A).¹

Therefore, Shalimar MHP, LLC shall recover from Debtor/Defendant Bruce L. Farlow the sum of \$8,544.49 plus prejudgment interest in the amount of _____, plus post-judgment interest in accordance with 28 U.S. Code §1961, together with costs totaling \$1,254.25,

¹ The individual claim asserted by John D. Gentis was withdrawn at the outset of trial since the claims at issue are owned by the entity plaintiffs.

for which let execution issue forthwith.

Furthermore, GFB Partners, LLLP, shall recover from Debtor/Defendant Bruce L. Farlow the sum of \$103,570.37 plus pre-judgment interest in the amount of _____, plus post-judgment interest in accordance with 28 U.S. Code §1961, together with the costs referenced above, for which let execution issue forthwith.

This court reserves jurisdiction to enter all further orders as may be necessary to enforce this judgment.

Michael G. Williamson
Chief United States Bankruptcy Judge

Judgment Debtor: Bruce Lane Farlow
SSN: xxx-xx-2597
8876 Estapona Court, Sarasota FL 34238

MYFLORIDACFO.COM > DIVISION > AA > LOCAL GOVERNMENTS > HISTORICAL

Historical Judgment Interest RatesCurrent Judgment Interest Rates

Year	Rate Per Annum	Daily Rate as a Percentage	Daily Rate as a Decimal
April 1, 2017	5.05%	.01383562%	.0001383562
January 1, 2017	4.97%	.01361644%	.0001361644
October 1, 2016	4.91%	.01341530%	.0001341530
July 1, 2016	4.84%	.01322404%	.0001322404
April 1, 2016	4.78%	.01306011%	.0001306011
January 1, 2016	4.75%	.0129781%	.000129781
October 1, 2015	4.75%	.0130137%	.000130137
July 1, 2015	4.75%	.0130137%	.000130137
April 1, 2015	4.75%	.0130137%	.000130137
January 1, 2015	4.75%	.0130137%	.000130137
October 1, 2014	4.75%	.0130137%	.000130137
July 1, 2014	4.75%	.0130137%	.000130137
April 1, 2014	4.75%	.0130137%	.000130137
January 1, 2014	4.75%	.0130137%	.000130137
October 1, 2013	4.75%	.0130137%	.000130137
July 1, 2013	4.75%	.0130137%	.000130137
April 1, 2013	4.75%	.0130137%	.000130137
January 1, 2013	4.75%	.0130137%	.000130137
October 1, 2012	4.75%	.0129781% ⁽¹⁾	.000129781 ⁽¹⁾
July 1, 2012	4.75%	.0129781% ⁽¹⁾	.000129781 ⁽¹⁾
January 1, 2012	4.75%	.0129781% ⁽¹⁾	.000129781 ⁽¹⁾
April 1, 2012	4.75%	.0129781% ⁽¹⁾	.000129781 ⁽¹⁾
2012	4.75%	.0129781%	.000129781
10/1/11	4.75%	.0130137%	.000130137
1/1/2011-9/30/11 ⁽²⁾	6%	.01644%	.0001644
2010	6%	.01644%	.0001644
2009	8%	.02192%	.0002192
2008	11%	.03014%	.0003014
2007	11%	.03014%	.0003014
2006	9%	.02466%	.0002466
2005	7%	.01918%	.0001918
2004	7%	.01918%	.0001918
2003	6%	.01644%	.0001644
2002	9%	.02466%	.0002466
2001	11%	.03014%	.0003014
2000	10%	.02740%	.0002740
1999	10%	.02740%	.0002740
1998	10%	.02740%	.0002740
1997	10%	.02740%	.0002740
1996	10%	.02740%	.0002740
1995	8%	.02192%	.0002192
10/1/81-12/31/94	12%	.03333%	.0003333

(¹) Note: The daily rate for quarters beginning in 2012, considers that 2012 is a leap year, and is calculated by dividing the annual rate by 366 days.

(²) Note: The January 1, 2011 interest rate was established prior to the law change under Chapter 2011-169, Laws of Florida. After July 1, 2011, interest rates will be established quarterly by the CFO.

Please call the Vendor Ombudsman Section within the Bureau of Vendor Relations at (850) 413-5516 for additional information.

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA**

In re:

Chapter 7 Bankruptcy

BRUCE FARLOW,

Case No: 8:18-bk-06677-MGW

Debtor.

_____/

**JOHN D. GENTIS, SHALIMAR MHP, LLC,
a Florida limited liability company, and GFB
PARTNERS, LLLP, a Florida limited liability
limited partnership,**

Plaintiffs,

v.

**Adversary Proceeding No.:
8:18-AP-00575-MGW**

BRUCE L. FARLOW,

Defendant.

_____/

DECLARATION OF COSTS

The undersigned attorney for Plaintiffs declares in accordance with 28 U.S.C. §1746 that the following recoverable costs were incurred in this case and that true and correct evidence relating to such costs is attached to this declaration:

- (1) Check Stub showing payment of Filing Fee for Adversary Complaint = \$350.00
- (2) Invoice - Here Comes the Judge - Service on Bruce Farlow = \$ 40.00
- (3) Invoice - Imperial Court Reporting - Court Reporter Appearance Fee = \$225.00
- (4) Invoice - Imperial Court Reporting - Deposition of Bruce Farlow = \$584.25
- (5) Invoice - Service of Subpoena to Bank of America + \$55.00.

The total of the foregoing costs is \$1,254.25.

I declare under penalty of perjury that the foregoing is true and correct on July 30, 2019.

/s/ W. Andrew Clayton, Jr.
W. Andrew Clayton, Jr.

92565

3151	Clerk, US Bankruptcy Court	11/9/2018	\$350.00
G/L Acct.	Matter I.D.	Inv.No.	Inv.Date
2000-000	70047-112737	QuickCheck	11-09-2018
			Amount
			350.00

9082

Order # 2377876-1

Exhibit 1

HERE COMES THE JUDGE
 Legal Process Services
 3293 Fruitville Rd., Suite 106
 Sarasota, FL 34237-6453
 Phone: (941) 954-0169
 Fax: (941) 954-1349
 Tax I.D. 65-0653965

INVOICE

Let the "Judge" be your connection
 for all your Process Serving needs!!

Invoice #H CJ-2018008583
 11/28/2018

W. Andrew Clayton, Jr., Esq.
 Icard, Merrill et al.
 2033 Main Street
 Suite 600
 Sarasota, FL 34237

Your Contact: Michael Bragg
 Case Number: Middle 8:18-AP-00575-MGW

Plaintiff:
 John D. Gentis, Shalimar MHP, LLC, et al.

Defendant:
 Bruce L. Farlow

Received: 11/20/2018 Served: 11/27/2018 5:45 pm INDIVIDUAL/PERSONAL
 To be served on: Bruce L. Farlow

ITEMIZED LISTING

Line Item	Quantity	Price	Amount
Service Fee (Local)	1.00	40.00	40.00
TOTAL CHARGED:			\$40.00
BALANCE DUE:			\$40.00

*SENT to Accounting
 12-3-18*

IT HAS BEEN A PLEASURE SERVING YOU!!

WE HAVE ESTABLISHED A NEW EMAIL ADDRESS TO SEND WORK TO. PLEASE EMAIL ALL WORK TO
 SERVEPAPERS@HCTJUDGE.COM. THANK YOU!

!!ATTENTION VALUED CLIENT!!

IN AN EFFORT TO BETTER SERVE YOUR PROCESS SERVING NEEDS YOU CAN NOW VIEW THE STATUS OF ALL OF YOUR
 PAPERS BY LOGGING ONTO OUR WEBSITE WWW.HCTJUDGE.COM. PLEASE CONTACT OUR OFFICE TO RECEIVE YOUR
 CLIENT LOGIN INFORMATION.

Page 1 / 1



Imperial Court Reporting
435 12th Street West
Bradenton, FL 34205
941-260-9000

INVOICE

Icard, Merrill, Cullis, Timm, Furen & Ginsburg, P.A.
ATTN: W. Andrew Clayton, Jr., Esq.
2033 Main Street, Suite 600
Sarasota, FL 34237

Invoice Number: 202950
Invoice Date: 03/25/2019

In Re: John D. Gentis, et. al vs. Bruce L. Farlow
Case Number: 8:18-bk-06677-MGW
Witness(s): Bruce L. Farlow
Attendance Date: 03/22/2019, 10:00 a.m.

Category: Deposition

Qty	Description	Rate	Ext
3	Reporter Deposition Appearance - 10:00-1:00 p.m. Estimated Pages: 120	75.00	225.00
Invoice Total:			225.00

Thank you for your business!

CLICK HERE TO PAY VIA CREDIT CARD ONLINE

Hold down Ctrl button and click link above or visit
<http://www.imperialcourtreporting.com/pay-an-invoice.html>

3% transaction fee applies when paying via PayPal or credit card

INVOICE DUE WITHIN 30 DAYS.

Tax ID: 270198369

PLEASE NOTE: Past-due invoices are subject to 1.5% interest fees or \$20.00 per month, whichever is greater as applicable by law, plus Collections fees.
Payment is not contingent on client reimbursement.

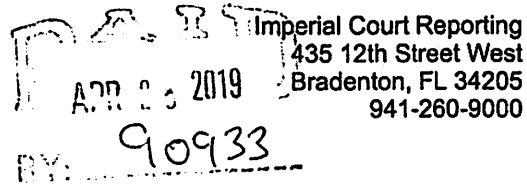
OK to Pay

20047-112737

Exhibit 3

4/18/2019

RepAgencyWorks Court Reporting Sof

**INVOICE**

Icard, Merrill, Cullis, Timm, Furen & Ginsburg, P.A.
 ATTN: W. Andrew Clayton, Jr., Esq.
 2033 Main Street, Suite 600
 Sarasota, FL 34237

Invoice Number: 203089
 Invoice Date: 04/18/2019

In Re: John D. Gentis, et. al vs. Bruce L. Farlow
 Case Number: 8:18-bk-06677-MGW
 Witness(s): Bruce L. Farlow
 Attendance Date: 03/22/2019, 10:00 a.m.

Category: Deposition

Qty	Description	Rate	Ext
117	Original Deposition E-Transcript	4.25	497.25
348	Exhibits/Production Scanned/Zipped/Linked	0.25	87.00

Invoice Total: 584.25

Thank you for your business!

CLICK HERE TO PAY VIA CREDIT CARD ONLINE

Hold down Ctrl button and click link above or visit
<http://www.imperialcourtreporting.com/pay-an-invoice.html>

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 Payment is not contingent on client reimbursement.

OK to pay

70047-112737

[Handwritten signature]
 WAC

[Handwritten signature]
 1/1

HERE COMES THE JUDGE
 Legal Process Services
 3293 Fruitville Rd., Suite 106
 Sarasota, FL 34237-6453
 Phone: (941) 954-0169
 Fax: (941) 954-1349
 Tax I.D. 65-0653965

INVOICE

Let the "Judge" be your connection
 for all your Process Serving needs!!

Invoice #HCJ-2019003975
 5/13/2019

W. Andrew Clayton, Jr., Esq.
 Icard, Merrill et al.
 2033 Main Street
 Suite 600
 Sarasota, FL 34237



Your Contact: Michael Bragg
 Case Number: Middle 8:18-AP-00575-MGW

Plaintiff:
 John D. Gentis, Shalimar MHP, LLC, et al.

Defendant:
 Bruce L. Farlow

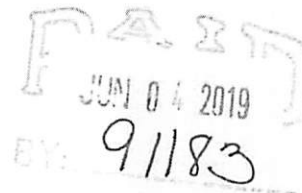
Received: 5/8/2019 Served: 5/10/2019 3:05 pm CORPORATE
 To be served on: Bank Of America By Serving CT Corporation Systems

ITEMIZED LISTING

Line Item	Quantity	Price	Amount
Service Fee (Plantation)	1.00	55.00	55.00
TOTAL CHARGED:			\$55.00
BALANCE DUE:			\$55.00

OK to Pay

Gentis v. Farlow
 70047-112737



IT HAS BEEN A PLEASURE SERVING YOU!!

WE HAVE ESTABLISHED A NEW EMAIL ADDRESS TO SEND WORK TO. PLEASE EMAIL ALL WORK TO
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 CLIENT LOGIN INFORMATION.